

REMARKS

Claims 1-21 are pending in the Application. Claims 22-25 are withdrawn from consideration. A Response under 37 C.R.F. §1.116 was previously filed on May 10, 2006. In this response Claim 17 was amended to correct an inadvertent error in its dependency introduced in the Office Action response filed December 14, 2005. Reconsideration and allowance of all pending claims is requested in view of the following remarks in response to the Advisory Action mailed May 19, 2006.

The Examiner appears to be of the opinion that Borden *et al.* citing the abstract teaches the compatibility of adhesion promoters (phosphoric acid ester) with acrylic materials.

In the advisory action the Examiner states that the adhesion promoter of Borden *et al.* is “not restricted to the polyurethane application of Borden *et al.* because Borden *et al.* (abstract) clearly teach its compatibility with thermoplastic, acrylic, and gel coated materials that are very similar to the acrylic composition of Makino *et al.*” Applicant respectfully disagrees.

The relevant part of the abstract of Borden *et al.* referred to by the Examiner recites “The invention also includes processes for making the polyurethane and polyurethane foam, as well as methods of adhering the same to cosmetic layers comprising thermoplastic, acrylic, and gel coat materials.” Thus, Borden *et al.* is teaching the adhering of polyurethane and polyurethane foam composition to cosmetic layers that comprise thermoplastic, acrylic, and gel coat materials. That is, the cosmetic layers are already polymerized articles, i.e., cured, and the polyurethane or polyurethane foams are adhered, i.e., applied to, the surface of the cosmetic layer. There is no suggestion that the polyurethane and polyurethane foam composition of Borden *et al.* are used in or to form the thermoplastic, acrylic, and gel coat form the cosmetic layers.

Applicant again emphasizes that the compositions of Makino *et al.* are significantly different from the (meth)acrylate resins according to the present invention as previously discussed in the Response to the Office Action filed May 10, 2006, with regard to components (C), (G) and (F) taught by Makino *et al.* Further, as discussed above, the acrylic materials mentioned in Borden *et al.* are already polymerized articles, i.e., cured. This is in contrast to the resins according to Applicant’s invention that are still in liquid form when the adhesion promoter is added, but are polymerized thereafter. Thus, Borden *et al.* provides not suggestion as to the compatibility of phosphoric acid esters as adhesive promoters for use in acrylate resins.

Therefore, there is no information from Borden *et al.* that the adhesion promoters of interest may also be incorporated into the polymerization process of acrylates. It is again emphasized that the chemistry of polyacrylates and polyurethanes are significantly different, so that someone skilled in the art would not have considered Borden *et al.* to prepare (meth)acrylate resins according to the present invention.

CONCLUSION

In view of the above remarks reconsideration is respectfully requested. Applicant believes this case is in a condition for allowance, and respectfully requests withdrawal of the rejections and allowance of the pending claims.

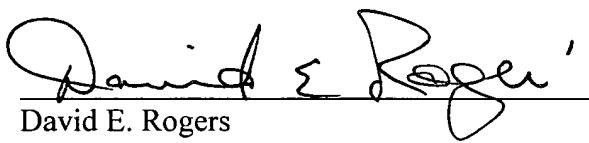
In view of the Examiner's restriction requirement, Applicant retains the right to present claims 22-25 in a divisional application. Applicant reserves the right to prosecute additional claims, including claims of broader scope, in a continuation application.

Applicants hereby petition for any extension of time which may be required to maintain the pendency of this case, and any required fee, except the Issue Fee, for such extension is to be charged to **Deposit Account No. 19-3878**.

If any points remain in issue which the Examiner feels may be best resolved through a personal or telephone interview, the Examiner is kindly requested to contact the undersigned at the telephone number listed below.

Respectfully submitted,

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